

AMENDMENTS IN THE ABSTRACT:

A magnetic recording and reproduction apparatus includes a sub chassis unit on which a cassette is mountable and ~~which~~ having first and second reel stands respectively engageable with first ~~reel~~ and second reel reels of the cassette; a main chassis unit combined with the sub chassis unit and including a rotatable head cylinder used for information recording to, and/or information reproduction from, a magnetic tape; and an idler mounted on the main chassis unit for driving the first and second reel stands. The sub chassis unit further includes a reel lock release member for unlocking a reel lock member of the cassette; a light emitting device for emitting light for detecting a leading end and a trailing end of the magnetic tape; and a section for allowing the idler to be mounted on the main chassis unit after the sub chassis unit is combined with the main chassis unit.